

Exhibit A

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

Ref. Nos. 4204 & ____

**ORDER ESTABLISHING A SCHEDULE AND PROCEDURES FOR
ESTIMATING CLAIMS FILED BY THE UNITED STATES DEPARTMENT
OF THE TREASURY – INTERNAL REVENUE SERVICE**

Upon the motion (the “Motion”)² of FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order (this “Order”), pursuant to sections 502(c), 505(a), and 105(a) of the Bankruptcy Code, establishing a schedule and procedures for estimating for all purposes, including voting, allowance, and distribution, the unliquidated claims asserted by the IRS in the Proof of Claims (collectively, the “IRS Claims” and each an “IRS Claim”) at \$0, or such other amount to be determined at trial; and this Court having jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court being able to issue a final order consistent with Article III of the United States Constitution; and venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

² Capitalized terms not otherwise defined herein are to be given the meanings ascribed to them in the Motion.

proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Motion and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules, and that, except as otherwise ordered herein, no other or further notice is necessary; and a hearing having been held to consider the relief requested in the Motion and upon the record of the hearing and all of the proceedings had before this Court; and this Court having found and determined that the relief set forth in this Order is in the best interests of the Debtors and their estates; and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. All IRS Claims shall be estimated pursuant to section 502(c) of the Bankruptcy Code for all purposes, including voting, allowance, and distribution, in accordance with the following Estimation Schedule:

EVENT	DEADLINE
Deadline for Briefs on Burden of Proof	Friday, January 5, 2024
Pre-trial Conference	Wednesday, January 10, 2024, 3:00 p.m. ET
Deadline to Exchange Expert Witness Disclosures and Reports (if any)	Wednesday, January 24, 2024
Deadline to Exchange Rebuttal Expert Witness Disclosures and Reports (if any)	Friday, February 2, 2024
Deadline to Complete Discovery, including Depositions	Wednesday, February 7, 2024
Deadline for Briefs in Support of Estimation	Friday, February 16, 2024
Deadline for IRS to File Response Brief	Monday, March 4, 2024

EVENT	DEADLINE
Deadline for Replies in Support of Estimation	Wednesday, March 13, 2024
Deadline for the Parties to Submit Joint Pre-Trial Order	Monday, March 11, 2024
Estimation Evidentiary Hearing (subject to the Court's schedule)	Tuesday, March 19, 2024, 10:00 a.m. ET

3. The Estimation Schedule may be amended by agreement of the Debtors and the IRS or upon further order of this Court.

4. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Motion or the implementation of this Order.

Dated: _____
Wilmington, Delaware

The Honorable John T. Dorsey
United States Bankruptcy Judge